Sanction involving expenditure of Rs. 50,000 and over - communication to Audit.

GOVERNMENT OF MAHARASHTRA,
Finance Department,
Circular No. FNR 1077/502/584/GEN-5,
Mantralaya, Bombay-400 032,
Datedthe 9th August, 1977.

CIRCULAR

According to the orders contained in Government Circular, Finance Department No.FNR 1062/296/VII, dated the 22nd June 1962 read with Government Circular, Finance Depart--ment No.FNR 1069/183/VII, dated the 10th July 1969, Administrative Departments are required to send forthnightly statements in the prescribed form showing the details of sanctions involving an expenditure of Rs. 30,000 and above and other items as indicated in paragraph 1 of the Government Circular, Finance Department dated 22nd June, 1962 (copy enclosed). In the context of enhanced financial powers to Administrative Departments, Heads of Departments etc. the matter was reviewed and it has now been decided in consultation with Accountant General, Bombay that all the Administra--tive Departments should hereafter forward monthly statements instead of fortnightly statements to the Accountant General, Maharashtra-I, Bombay and Accountant General, Maharashtra-II, Nagpur as the case may be, showing the details of sanctions involving an expenditure of Rs.50,000 and above.

2. The statement should be sent to the Accountant General, Maharashtra-I, Bombay, or Accountant General, Maharashtra-II, Nagpur as the case may be by name.

By order and in the name of the Governor of Maharashtra,

Sd/- V.S. Dharurkar,
Section Officer,
Finance Department.

Sanctions involving expenditure of Rs.30,000/- and over-communication to audit.

GOVERNMENT OF MAHARASHTRA,
Finance Department,
Circular No. FNR-1062/296-VII,
Sachivalaya, Bombay,
22nd June, 1962.

CIRCULAR

Prior to the issue of orders as in Government Circular, Finance Department No.FNR-1061/11725-VII dated 23rd December 1961, the system obtaining was that all orders issued by the Department of the Secretariat which involved financial sanctions were communicated to the audit through the Finance Department and the Finance Department had to confirm such orders to the audit before payments could be authorised. Finance Department was also required to send weekly statements to the Accountant General, Maharashtra containing details of such sanctions which it had confirmed to audit as indicated below:-

(1) All sanctions involving expenditure of Rs.30,000/- and over.

(2) Ex-gratia payments.

(3) Writes-off of losses etc. Rs.5000/- and over, or waivers of recoveries of Rs.5,000/- and over.

(4) Relaxation of rules in respect of travelling allowance, revision of pay, dearness allowance and other allowance, pensions, gratuities, commutation and other service questions involving expenditure concerning High Officials.

(5) Unusual activities of Government i.e. activities which do not come under the normal activities of Government e.g. expenditure on UNESCO, industrial exhibitions, etc.

(6) Concessions or penal terms in regard to interest.

(7) Transactions relating to capital invested in Depreciation and other Reserve Funds of Government Corporations(e.g. State Transport, Housing Board, etc.)

(8) Financial Guarantee to a person or a body.

(9) Concessions not provided in any Financial Manual, e.g. rent free quarters, extra electric installation, etc.

(10) Special financial sanction not covered by the above.